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CLERK U.S. DISTRICT COURT
SOUTHERN DISTRICT OF IOWA

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF IOWA

| | | |
|---------------------------|---|--------------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | CRIMINAL NO. 3:09-CR-014 |
| Plaintiff, |) | |
| |) | |
| |) | <u>SECOND</u> |
| v. |) | <u>SUPERSEDING</u> |
| |) | <u>INDICTMENT</u> |
| |) | |
| DONALD DALE MILLER, |) | T. 26 U.S.C. § 7201 |
| |) | T. 26 U.S.C. § 7203 |
| Defendant. |) | T. 26 U.S.C. § 7212(a) |

THE GRAND JURY CHARGES:

COUNT ONE
(Failure to File - 2002 Federal Tax Return)

During the calendar year 2002, the defendant, Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that defendant was required by law, following the close of the calendar year 2002, and on or before April 15, 2003, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

THE GRAND JURY FURTHER CHARGES:

COUNT TWO
(Tax Evasion - 2003 Federal Income Tax)

During the calendar year 2003 and continuing until on or about April 15, 2004, in the Southern District of Iowa, defendant Donald Dale Miller, a resident of Wayland, Iowa, who had a substantial tax due and owing to the United States for calendar year 2003, did willfully attempt to evade and defeat said income tax by failing to make an income tax return on or before April 15, 2004, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, and by committing the following affirmative acts, among others:

concealing and attempting to conceal the nature and extent of his assets and income from the Internal Revenue Service;

directing others to make out income checks owed to him in names other than his own; and placing accounts and property in names other than his own.

This is a violation of Title 26, United States Code, Section 7201.

THE GRAND JURY FURTHER CHARGES:

COUNT THREE
(Failure to File, 2003 Federal Income Tax Return)

During the calendar year 2003, defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that he was required by law, following the close of the calendar year 2003, and on or before April 15, 2004, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to

the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of defendant's gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

THE GRAND JURY FURTHER CHARGES:

COUNT FOUR
(Tax Evasion - 2004 Federal Income Tax)

During the calendar year 2004 and continuing until on or about April 15, 2005, in the Southern District of Iowa, defendant Donald Dale Miller, a resident of Wayland, Iowa, who had a substantial tax due and owing to the United States for calendar year 2004, did willfully attempt to evade and defeat said income tax by failing to make an income tax return on or before April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, and by committing the following affirmative acts, among others:

concealing and attempting to conceal the nature and extent of his assets and income from the Internal Revenue Service;

directing others to make out income checks owed to him in names other than his own;
and placing accounts and property in names other than his own.

This is a violation of Title 26, United States Code, Section 7201.

THE GRAND JURY FURTHER CHARGES:

COUNT FIVE
(Failure to File, 2004 Federal Income Tax Return)

During the calendar year 2004, defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that he was required by law, following the close of the calendar year 2004, and on or before April 15, 2005, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

THE GRAND JURY FURTHER CHARGES:

COUNT SIX
(Tax Evasion - 2005 Federal Income Tax)

During the calendar year 2005 and continuing until on or about April 17, 2006, in the Southern District of Iowa, defendant Donald Dale Miller, a resident of Wayland, Iowa, who had a substantial tax due and owing to the United States for calendar year 2005, did willfully attempt to

evade and defeat said income tax by failing to make an income tax return on or before April 17, 2006, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, and by committing the following affirmative acts, among others:

concealing and attempting to conceal the nature and extent of his assets and income from the Internal Revenue Service;

directing others to make out income checks owed to him in names other than his own; and placing accounts and property in names other than his own.

This is a violation of Title 26, United States Code, Section 7201.

THE GRAND JURY FURTHER CHARGES:

COUNT SEVEN
(Failure to File, 2005 Federal Income Tax Return)

During the calendar year 2005, the defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that he was required by law, following the close of the calendar year 2005, and on or before April 17, 2006, to make an income tax return to the person assigned to receive returns at the local office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

THE GRAND JURY FURTHER CHARGES:

COUNT EIGHT
(Tax Evasion, 2006 Federal Income Tax)

During the calendar year 2006 and continuing until on or about April 16, 2007, in the Southern District of Iowa, defendant Donald Dale Miller, a resident of Wayland, Iowa, who had a substantial tax due and owing to the United States for calendar year 2006, did willfully attempt to evade and defeat said income tax by failing to make an income tax return on or before April 16, 2007, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, and by committing the following affirmative acts, among others:

concealing and attempting to conceal the nature and extent of his assets and income from the Internal Revenue Service;

directing others to make out income checks owed to him in names other than his own; and placing accounts and property in names other than his own.

This is a violation of Title 26, United States Code, Section 7201.

THE GRAND JURY FURTHER CHARGES:

COUNT NINE
(Failure to File, 2006 Federal Income Tax Return)

During the calendar year 2006, defendant Donald Dale Miller, who was a resident of Wayland, Iowa, within the Southern District of Iowa, had and received gross income in such an amount that he was required by law, following the close of the calendar year 2006, and on or before April 16, 2007, to make an income tax return to the person assigned to receive returns at the local

office of the Internal Revenue Service at Des Moines, Iowa, in the Southern District of Iowa, or to the Director, Internal Revenue Service Center, at Kansas City, Missouri, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that well-knowing and believing all of the foregoing, defendant Donald Dale Miller, did willfully fail to make an income tax return to said person assigned to receive returns at the local office of the Internal Revenue Service, to said Director of the Internal Revenue Service Center, or to any other proper officer of the United States.

This is a violation of Title 26, United States Code, Section 7203.

THE GRAND JURY FURTHER CHARGES:

COUNT TEN
(Attempt to Interfere with Administration of Internal Revenue Laws)

On or about July 25, 2009, in the Southern District of Iowa, defendant Donald Dale Miller corruptly endeavored to intimidate and impede one or more officers and employees of the United States acting in an official capacity under the Internal Revenue Code, and did otherwise endeavor to obstruct and impede the due administration of the Internal Revenue Code, by threatening the officers and employees of the Internal Revenue Service with prosecution, unless any and all presentments involving him were vacated and any actions of a lien or levy were stopped.

This is in violation of Title 26 United States Code, Section 7212(a).

A TRUE BILL.

/s/

FOREPERSON

Matthew G. Whitaker
United States Attorney

By: /s/
Craig Peyton Gaumer
Assistant United States Attorney